

ITEM NO. \_\_\_\_\_

PREPARED BY: \_\_\_\_\_

APPROVED BY: \_\_\_\_\_

**RESOLUTION TO CLARIFY THE INTENT OF THE BOARD OF  
COUNTY COMMISSIONERS SETTING THE 2008 TAX RATE AS IT RELATES  
TO EDUCATION FUNDING AND STATING ITS INTENT FOR NEXT YEAR'S TAX  
RATE SPONSORED BY CHAIRMAN DEIDRE MALONE**

**WHEREAS**, Ordinance No. 363 was adopted on July 11, 2008, fixing the tax rate for Shelby County for the fiscal year 2009; and

**WHEREAS**, Ordinance No. 363 failed to set a separate tax rate for the operation of schools as had been done historically; and

**WHEREAS**, it is the intention of this Board to clarify that based on the budgeted amounts, the entire proceeds of \$2.02 of the County tax rate inclusive of in lieu taxes designated for school funds collected by the County was appropriated and allocated to the Shelby County School District and the Memphis City School District and will be apportioned to the school districts by the County Trustee on the basis of the weighted full-time equivalent average daily attendance of each of the respective school districts; said funds to be used for the current operation of the school districts as budgeted in total by the County for school operations; and

**WHEREAS**, it is the intention of this Board to clarify that in the event that the aforementioned property taxes do not satisfy the State mandated "Local Maintenance of Effort", any deficiency will be satisfied by the Wheel Tax; and

**WHEREAS**, it is the intention of the Board to clarify that in the event that the entire proceeds of \$2.02 of the County tax rate inclusive of in lieu taxes designated for school funds collected by the County exceed the amounts budgeted for the Shelby County School District and the Memphis City School District, the difference between said budgeted amounts and the entire proceeds of \$2.02 of the County tax rate inclusive of in lieu taxes designated for school funds collected by the County shall be placed in a dedicated Education Fund to be used by the County to pay towards the County's fiscal year 2010 State mandated "Local Maintenance of Effort" obligation; and

**WHEREAS**, it is this Board's intention that its Ordinance Fixing the Tax Rate For Shelby County For the Fiscal Year 2010 shall set a separate tax rate for the operation of schools as has been done in taxing ordinances prior to the 2008 taxing ordinance.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF SHELBY COUNTY, TENNESSEE, THAT:**

- 1) Based on the budgeted amount, the entire proceeds of \$2.02 of the County tax rate inclusive of in lieu taxes designated for school funds collected by

the County was appropriated and allocated to the Shelby County School District and the Memphis City School District for the 2009 fiscal year.

- 2) The County Trustee shall apportion the entire proceeds of the aforementioned taxes to the Shelby County School District and the Memphis City School District on the basis of the weighted full-time equivalent average daily attendance of each of the respective school districts; said funds to be used for the current operation of the school districts as budgeted in total by the County for school operations.
- 3) In the event that the allocated proceeds of the aforementioned property taxes do not satisfy the State mandated "Local Maintenance of Effort", any deficiency will be satisfied by the Wheel Tax.
- 4) In the event that the entire proceeds of \$2.02 of the County tax rate inclusive of in lieu taxes designated for school funds collected by the County exceeds the amounts budgeted for the Shelby County School District and the Memphis City School District the difference between said budgeted amounts and the entire proceeds of \$2.02 of the County tax rate inclusive of in lieu taxes designated for school funds collected by the County shall be placed in a dedicated Education Fund to be used by the County to pay toward the County's 2010 "Local Maintenance of Effort" obligation.
- 5) That this Board's Ordinance Fixing the Tax Rate For Shelby County For the Fiscal Year 2010 shall set a separate tax rate for the operation of schools.

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**A. C. Wharton, Jr., County Mayor**

**Date:** \_\_\_\_\_

**ATTEST:**

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**Clerk of County Commission**